

AMENDMENTS TO LB986

Introduced by Revenue

1           1. Strike the original sections and insert the following  
2 new sections:

3           Section 1. Section 77-3507, Reissue Revised Statutes of  
4 Nebraska, is amended to read:

5           77-3507 (1) All homesteads in this state shall be  
6 assessed for taxation the same as other property, except that  
7 there shall be exempt from taxation on homesteads of qualified  
8 claimants a percentage of the exempt amount as limited by section  
9 77-3506.03. The percentage of the exempt amount shall be determined  
10 based on the household income of a claimant pursuant to subsections  
11 (2) through (4) of this section.

12           (2) For ~~2000,~~ 2014, for a qualified married or closely  
13 related claimant, the percentage of the exempt amount for which  
14 the claimant shall be eligible shall be the percentage in Column B  
15 which corresponds with the claimant's household income in Column A  
16 in the table found in this subsection.

17	Column A	Column B
18	Household Income	Percentage
19	In Dollars	Of Relief
20	<del>0</del> through 22,500	100
21	<del>22,501</del> through 23,700	85
22	<del>23,701</del> through 24,900	70
23	<del>24,901</del> through 26,100	55
24	<del>26,101</del> through 27,300	40

1	<del>27,301 through 28,500</del>	<del>25</del>
2	<del>28,501 and over</del>	<del>0</del>

3	<u>Column A</u>	<u>Column B</u>
4	<u>Household Income</u>	<u>Percentage</u>
5	<u>In Dollars</u>	<u>Of Relief</u>
6	<u>0 through 31,600</u>	<u>100</u>
7	<u>31,601 through 33,300</u>	<u>90</u>
8	<u>33,301 through 35,000</u>	<u>80</u>
9	<u>35,001 through 36,700</u>	<u>70</u>
10	<u>36,701 through 38,400</u>	<u>60</u>
11	<u>38,401 through 40,100</u>	<u>50</u>
12	<u>40,101 through 41,800</u>	<u>40</u>
13	<u>41,801 through 43,500</u>	<u>30</u>
14	<u>43,501 through 45,200</u>	<u>20</u>
15	<u>45,201 through 46,900</u>	<u>10</u>
16	<u>46,901 and over</u>	<u>0</u>

17 (3) For 2000, 2014, for a qualified single claimant, the  
18 percentage of the exempt amount for which the claimant shall be  
19 eligible shall be the percentage in Column B which corresponds with  
20 the claimant's household income in Column A in the table found in  
21 this subsection.

22	<u>Column A</u>	<u>Column B</u>
23	<u>Household Income</u>	<u>Percentage</u>
24	<u>In Dollars</u>	<u>Of Relief</u>
25	<u>0 through 19,200</u>	<u>100</u>
26	<u>19,201 through 20,200</u>	<u>85</u>
27	<u>20,201 through 21,200</u>	<u>70</u>
28	<u>21,201 through 22,200</u>	<u>55</u>
29	<u>22,201 through 23,200</u>	<u>40</u>
30	<u>23,201 through 24,200</u>	<u>25</u>

1	<del>24,201 and over</del>	<del>0</del>
2	<u>Column A</u>	<u>Column B</u>
3	<u>Household Income</u>	<u>Percentage</u>
4	<u>In Dollars</u>	<u>Of Relief</u>
5	<u>0 through 26,900</u>	<u>100</u>
6	<u>26,901 through 28,300</u>	<u>90</u>
7	<u>28,301 through 29,700</u>	<u>80</u>
8	<u>29,701 through 31,100</u>	<u>70</u>
9	<u>31,101 through 32,500</u>	<u>60</u>
10	<u>32,501 through 33,900</u>	<u>50</u>
11	<u>33,901 through 35,300</u>	<u>40</u>
12	<u>35,301 through 36,700</u>	<u>30</u>
13	<u>36,701 through 38,100</u>	<u>20</u>
14	<u>38,101 through 39,500</u>	<u>10</u>
15	<u>39,501 and over</u>	<u>0</u>

16 (4) For exemption applications filed in calendar year  
17 ~~2001~~ 2015 and each year thereafter, the income eligibility amounts  
18 in subsections (2) and (3) of this section shall be adjusted for  
19 inflation by the method provided in section 151 of the Internal  
20 Revenue Code. The income eligibility amounts shall be adjusted for  
21 cumulative inflation since ~~2000~~ 2014. If any amount is not a  
22 multiple of one hundred dollars, the amount shall be rounded to the  
23 next lower multiple of one hundred dollars.

24 Sec. 2. Section 77-3508, Reissue Revised Statutes of  
25 Nebraska, is amended to read:

26 77-3508 (1)(a) All homesteads in this state shall be  
27 assessed for taxation the same as other property, except that  
28 there shall be exempt from taxation, on any homestead described  
29 in subdivision (b) of this subsection, a percentage of the exempt

1 amount as limited by section 77-3506.03. The exemption shall be  
2 based on the household income of a claimant pursuant to subsections  
3 (2) through (4) of this section.

4 (b) The exemption described in subdivision (a) of this  
5 subsection shall apply to homesteads of:

6 (i) Veterans as defined in section 80-401.01 who were  
7 discharged or otherwise separated with a characterization of  
8 honorable or general (under honorable conditions) and who are  
9 totally disabled by a non-service-connected accident or illness;

10 (ii) Individuals who have a permanent physical disability  
11 and have lost all mobility so as to preclude locomotion without the  
12 regular use of a mechanical aid or prostheses; and

13 (iii) Individuals who have undergone amputation of both  
14 arms above the elbow or who have a permanent partial disability of  
15 both arms in excess of seventy-five percent.

16 (c) Application for the exemption described in  
17 subdivision (a) of this subsection shall include certification  
18 from a qualified medical physician, physician assistant, or  
19 advanced practice registered nurse for subdivisions (b)(i) through  
20 (b)(iii) of this subsection or certification from the United States  
21 Department of Veterans Affairs affirming that the homeowner is  
22 totally disabled due to non-service-connected accident or illness  
23 for subdivision (b)(i) of this subsection. Such certification from  
24 a qualified medical physician, physician assistant, or advanced  
25 practice registered nurse shall be made on forms prescribed by the  
26 Department of Revenue.

27 (2) For ~~2000~~, 2014, for a married or closely related

1 claimant as described in subsection (1) of this section, the  
2 percentage of the exempt amount for which the claimant shall be  
3 eligible shall be the percentage in Column B which corresponds with  
4 the claimant's household income in Column A in the table found in  
5 this subsection.

6	Column A	Column B
7	Household Income	Percentage
8	In Dollars	Of Relief
9	0 through 24,700	100
10	24,701 through 25,900	85
11	25,901 through 27,100	70
12	27,101 through 28,300	55
13	28,301 through 29,500	40
14	29,501 through 30,700	25
15	30,701 and over	0

16	<u>Column A</u>	<u>Column B</u>
17	<u>Household Income</u>	<u>Percentage</u>
18	<u>In Dollars</u>	<u>Of Relief</u>
19	<u>0 through 34,700</u>	<u>100</u>
20	<u>34,701 through 36,400</u>	<u>90</u>
21	<u>36,401 through 38,100</u>	<u>80</u>
22	<u>38,101 through 39,800</u>	<u>70</u>
23	<u>39,801 through 41,500</u>	<u>60</u>
24	<u>41,501 through 43,200</u>	<u>50</u>
25	<u>43,201 through 44,900</u>	<u>40</u>
26	<u>44,901 through 46,600</u>	<u>30</u>
27	<u>46,601 through 48,300</u>	<u>20</u>
28	<u>48,301 through 50,000</u>	<u>10</u>
29	<u>50,001 and over</u>	<u>0</u>

30 (3) For ~~2000~~, 2014, for a single claimant as described in

1 subsection (1) of this section, the percentage of the exempt amount  
2 for which the claimant shall be eligible shall be the percentage in  
3 Column B which corresponds with the claimant's household income in  
4 Column A in the table found in this subsection.

5	Column A	Column B
6	Household Income	Percentage
7	In Dollars	Of Relief
8	<del>0</del> through 21,600	100
9	<del>21,601</del> through 22,600	85
10	<del>22,601</del> through 23,600	70
11	<del>23,601</del> through 24,600	55
12	<del>24,601</del> through 25,600	40
13	<del>25,601</del> through 26,600	25
14	<del>26,601</del> and over	0

15	<u>Column A</u>	<u>Column B</u>
16	<u>Household Income</u>	<u>Percentage</u>
17	<u>In Dollars</u>	<u>Of Relief</u>
18	<u>0</u> through 30,300	<u>100</u>
19	<u>30,301</u> through 31,700	<u>90</u>
20	<u>31,701</u> through 33,100	<u>80</u>
21	<u>33,101</u> through 34,500	<u>70</u>
22	<u>34,501</u> through 35,900	<u>60</u>
23	<u>35,901</u> through 37,300	<u>50</u>
24	<u>37,301</u> through 38,700	<u>40</u>
25	<u>38,701</u> through 40,100	<u>30</u>
26	<u>40,101</u> through 41,500	<u>20</u>
27	<u>41,501</u> through 42,900	<u>10</u>
28	<u>42,901</u> and over	<u>0</u>

29 (4) For exemption applications filed in calendar year  
30 ~~2001~~ 2015 and each year thereafter, the income eligibility amounts

1 in subsections (2) and (3) of this section shall be adjusted for  
2 inflation by the method provided in section 151 of the Internal  
3 Revenue Code. The income eligibility amounts shall be adjusted for  
4 cumulative inflation since ~~2000-~~ 2014. If any amount is not a  
5 multiple of one hundred dollars, the amount shall be rounded to the  
6 next lower multiple of one hundred dollars.

7 Sec. 3. Section 77-3509, Reissue Revised Statutes of  
8 Nebraska, is amended to read:

9 77-3509 (1)(a) All homesteads in this state shall be  
10 assessed for taxation the same as other property, except that  
11 there shall be exempt from taxation, on any homestead described  
12 in subdivision (b) of this subsection, a percentage of the exempt  
13 amount as limited by section 77-3506.03.

14 (b) The exemption described in subdivision (a) of this  
15 subsection shall apply to homesteads of:

16 (i) A veteran described in section 80-401.01 who was  
17 discharged or otherwise separated with a characterization of  
18 honorable or general (under honorable conditions), who is drawing  
19 compensation from the United States Department of Veterans Affairs  
20 because of one hundred percent disability, and who is not eligible  
21 for total exemption under sections 77-3526 to 77-3528 or the  
22 unremarried widow or widower of a veteran described in this  
23 subdivision (i);

24 (ii) An unremarried widow or widower of any veteran,  
25 including a veteran other than a veteran described in section  
26 80-401.01, who was discharged or otherwise separated with  
27 a characterization of honorable or general (under honorable

1 conditions) and who died because of a service-connected disability;

2 (iii) An unremarried widow or widower of a serviceman  
3 or servicewoman who died while on active duty during the periods  
4 described in section 80-401.01; and

5 (iv) An unremarried widow or widower of a serviceman or  
6 servicewoman, including a veteran other than a veteran described  
7 in section 80-401.01, whose death while on active duty was  
8 service-connected.

9 (c) The exemption described in subdivision (a) of  
10 this subsection shall be based on the household income of a  
11 claimant pursuant to subsections (2) through (4) of this section.  
12 Application for exemption under this section shall include  
13 certification of the status set forth in this section from the  
14 United States Department of Veterans Affairs.

15 (2) For ~~2000~~, 2014, for a married or closely related  
16 claimant as described in subsection (1) of this section, the  
17 percentage of the exempt amount for which the claimant shall be  
18 eligible shall be the percentage in Column B which corresponds with  
19 the claimant's household income in Column A in the table found in  
20 this subsection.

21	Column A	Column B
22	Household Income	Percentage
23	In Dollars	Of Relief
24	<del>0</del> through 24,700	100
25	<del>24,701</del> through 25,900	85
26	<del>25,901</del> through 27,100	70
27	<del>27,101</del> through 28,300	55
28	<del>28,301</del> through 29,500	40

1	<del>29,501 through 30,700</del>	25
2	<del>30,701 and over</del>	0

3	<u>Column A</u>	<u>Column B</u>
4	<u>Household Income</u>	<u>Percentage</u>
5	<u>In Dollars</u>	<u>Of Relief</u>
6	<u>0 through 34,700</u>	<u>100</u>
7	<u>34,701 through 36,400</u>	<u>90</u>
8	<u>36,401 through 38,100</u>	<u>80</u>
9	<u>38,101 through 39,800</u>	<u>70</u>
10	<u>39,801 through 41,500</u>	<u>60</u>
11	<u>41,501 through 43,200</u>	<u>50</u>
12	<u>43,201 through 44,900</u>	<u>40</u>
13	<u>44,901 through 46,600</u>	<u>30</u>
14	<u>46,601 through 48,300</u>	<u>20</u>
15	<u>48,301 through 50,000</u>	<u>10</u>
16	<u>50,001 and over</u>	<u>0</u>

17 (3) For ~~2000,~~ 2014, for a single claimant as described in  
18 subsection (1) of this section, the percentage of the exempt amount  
19 for which the claimant shall be eligible shall be the percentage in  
20 Column B which corresponds with the claimant's household income in  
21 Column A in the table found in this subsection.

22	<u>Column A</u>	<u>Column B</u>
23	<u>Household Income</u>	<u>Percentage</u>
24	<u>In Dollars</u>	<u>Of Relief</u>
25	<u>0 through 21,600</u>	<u>100</u>
26	<u>21,601 through 22,600</u>	<u>85</u>
27	<u>22,601 through 23,600</u>	<u>70</u>
28	<u>23,601 through 24,600</u>	<u>55</u>
29	<u>24,601 through 25,600</u>	<u>40</u>
30	<u>25,601 through 26,600</u>	<u>25</u>

